

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Masayoshi HANDA et al.

Application No.: 10/561,450

Confirmation No.: 6369

Filed: December 20, 2005

Art Unit: 1796

For: WATER-ABSORBING RESIN COMPOSITION

Examiner: N. M. Buie

**REQUEST FOR RECONSIDERATION AND
RESPONSE TO FINAL ACTION UNDER 37 C.F.R. § 1.116**

MS AF
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Madam:

INTRODUCTORY COMMENTS

In response to the Office Action dated February 17, 2009, finally rejecting claims 1-12, applicants submit the following Remarks.

Remarks/Arguments begin on page 2 of this paper.